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Amendment to the Claims:

- 1-12. (Cancelled)
- 13. (Currently amended) The semiconductor device of claim 14, further including A semiconductor device having a gate region, comprising:

an epitaxial region having a first conductivity type;
a first region disposed within the epitaxial region and
under the gate region, wherein the first region has a first
doping concentration of a second conductivity type opposite the
first conductivity type;

- a second region disposed adjacent to a first portion of the first region, wherein the second region has a doping concentration of the second conductivity type which is less than the first doping concentration;
- a trench formed in the epitaxial region for disposing the gate region within the trench; and
- a third region disposed adjacent to a second portion of the first region, wherein the third region has a doping concentration of the second conductivity type which is less than the first doping concentration.
- 14. (Cancelled)
- 15. (Currently amended) The semiconductor device of claim 14, further including: A semiconductor device having a gate region, comprising:

an epitaxial region having a first conductivity type; a first region disposed within the epitaxial region and

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under the gate region, wherein the first region has a first doping concentration of a second conductivity type opposite the first conductivity type;

a second region disposed adjacent to a first portion of the first region, wherein the second region has a doping concentration of the second conductivity type which is less than the first doping concentration;

a trench formed in the epitaxial region for disposing the gate region within the trench;

a drain region disposed below the epitaxial region; and including a source region disposed over a first portion of the epitaxial region.

- 16. (Currently amended) The semiconductor device of claim 14 15, wherein the first conductivity type is N-type semiconductor material.
- 17. (Currently amended) The semiconductor device of claim 14 15, wherein the first region is made with P+ semiconductor material and the second region is made with P- semiconductor material.
- (Currently amended) The semiconductor device of claim 14 15, wherein the semiconductor device is a junction field effect transistor.

20-21. (Cancelled)

(Currently amended) The semiconductor device of claim 21, further including A semiconductor device, comprising:

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a first gate region;

an epitaxial region having a first conductivity type;

a first region disposed within the epitaxial region, under the first gate region and extending at least half way through the epitaxial region, wherein the first region has a second conductivity type opposite the first conductivity type;

a second gate region;

a second region disposed within the epitaxial region, under the second gate region and extending at least half way through the epitaxial region, wherein the second region has the second conductivity type; and

a third region disposed between the first and second regions and having the first conductivity type.

- 23. (Currently amended) The semiconductor device of claim 20 22, further including a trench formed in the epitaxial region for disposing the first gate region within the trench.
- 24. (Currently amended) The semiconductor device of claim 20 22, further including:
 - a drain region disposed below the epitaxial region; and
- a source region disposed over a first portion of the epitaxial region.
- 25. (Currently amended) The semiconductor device of claim 20 22, wherein the first conductivity type is N-type semiconductor material.
- (Currently amended) The semiconductor device of claim 20 22, wherein the first region is made with P+ semiconductor

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material.

- (Currently amended) The semiconductor device of claim 20, A semiconductor device, comprising:
 - a first gate region;

an epitaxial region having a first conductivity type; and

a first region disposed within the epitaxial region, under the first gate region and extending at least half way through the epitaxial region, wherein the first region has a second conductivity type opposite the first conductivity type;

wherein the semiconductor device is a junction field effect transistor.

- 28. (Cancelled)
- 29. (Currently amended) The transistor of claim 28, wherein the semiconductor material includes: A transistor having a gate region, drain region, and source region, comprising:

an epitaxial region having a first conductivity type;

- a semiconductor material disposed within the epitaxial region, under the gate region and extending into the epitaxial region of sufficient depth to reduce drain to source resistance of the transistor, wherein the semiconductor material has a conductivity type which is opposite the first conductivity type;
- a first region disposed within the epitaxial region, under a first portion of the gate region and extending at least half way through the epitaxial region; and
- a second region disposed within the epitaxial region, under a second portion of the gate region and extending at least half way through the epitaxial region.

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30. (Currently amended) The transistor of claim 29, further including A transistor having a gate region, drain region, and source region, comprising:

an epitaxial region having a first conductivity type; a semiconductor material disposed within the epitaxial

region, under the gate region and extending into the epitaxial region of sufficient depth to reduce drain to source resistance of the transistor, wherein the semiconductor material has a conductivity type which is opposite the first conductivity type;

a first region disposed within the epitaxial region, under a first portion of the gate region and extending at least half way through the epitaxial region;

a second region disposed within the epitaxial region, under a second portion of the gate region and extending at least half way through the epitaxial region; and

a third region disposed between the first and second region and having the first conductivity type.

(Currently amended) The transistor of claim 28, wherein 31. the semiconductor-material includes: A transistor having a gate region, drain region, and source region, comprising:

an epitaxial region having a first conductivity type;

a semiconductor material disposed within the epitaxial region, under the gate region and extending into the epitaxial region of sufficient depth to reduce drain to source resistance of the transistor, wherein the semiconductor material has a conductivity type which is opposite the first conductivity type;

a first region disposed within the epitaxial region and under the gate region, wherein the first region has a first

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doping concentration of a second conductivity type opposite the first conductivity type; and

a second region disposed under the first region, wherein the second region has a doping concentration of the second conductivity type which is less than the first doping concentration.

(Currently amended) The semiconductor device of claim 28 32. 29, wherein the semiconductor device is a junction field effect transistor.